

NIH POLICY MANUAL

26101-25-2 - Personal Property Management Guide

Issuing Office: OA/OLAO 496-5711

Release Date: 6/1/03

Partial Revisions: 5/31/00; 10/16/00; 12/12/90

1. Explanation of Latest Material Transmitted: Material in Sections X and Y has been revised to update information on records retention and management controls.

2. Filing Instructions: Revise as follows:

Changes Effective 6/1/03:

Section X, first paragraph: last sentence now references an additional item number

Section Y: revised in entirety

Changes Effective 10/16/00:

Section S: remove and reference NIH Manual 26101-25-2-9 dated 10/16/00

Changes Effective 5/31/00:

Section D

(paper copy: remove pp. 3-4, dated 12/12/90; insert pp. 3-4 dated 5/31/00)

Change to read:

5. Board of Survey: A committee consisting of three to five officials and/or employees appointed to make inquiries into the circumstances of a shortage, loss, damage, destruction or cannibalization of property. The Board reports its findings and recommendations to the Determining Authority. For additional information see NIH Manual 26101-25-2-16.

Section D

(paper copy: remove 5-8, dated 11/30/90; insert pp. 5-8 dated 5/31/00)

Change to read:

9. Determining Authority: A designated official responsible for making final determinations on Board of Survey recommendations. For additional information see NIH Manual 26101-25-2-15.

28. **Report of Survey:** Form HHS 342, Report of Survey, used to document the circumstances surrounding loss, damage or destruction of Government Owned property and property loaned to the Government. This form also documents the proceedings of the Board of Survey, their recommendations, the decision of the Determining Official, and at NIH initiates the removal of property from the property and financial records. For additional information see NIH Manual 26101-25-2-16.

Section E

(paper copy: remove 9-10, dated 12/12/90; insert pp. 9-10 dated 5/31/00)

Change to read:

2. NIH Property Accountability Officer:

The Director, Property Management Division, OLM, is the NIH Property Accountability Officer and shall:

- a. Participate as required in the Boards of Survey process. For additional information see NIH Manual 26101-25-2-16.

Section P

(paper copy: remove 21-22, dated 11/30/99; insert pp. 21-22 dated 5/31/00)

Change to read:

P. Lost, Damaged, Destroyed, or Stolen Property:

For additional information see NIH Manual 26101-25-2-16.

Section U

(paper copy: remove 33-38, dated 12/12/90; insert pp. 33-38 dated 5/31/00)

Change to read:

U. BOARD OF SURVEY:

For additional information see NIH Manual 26101-25-2-16.

Section V

(paper copy: remove 39-40, dated 12/12/90; insert pp. 39-40 dated 5/31/00)

Change to read:

Personal property which is not recoverable shall be reported immediately on HHS Form 342, Report of Survey, by the Property Management Representative

to the respective Property Survey Board (For additional information see NIH Manual 26101-25-2-16), for Board of Survey action. The form shall give the name and title of the employee; a complete description, including the value and date of issue of each item; and complete information on why the property is not recoverable. The IC PMR upon receipt of the HHS Form 342 that property is not recoverable, will determine the need to convene a Board of Survey to determine responsibility for the loss and personal liability, if any. On the basis of the Board of Survey findings, the supervisor, IC Personnel Officer, and IC Property Management Representative will be advised of appropriate action.

The on-line version at

<http://www1.od.nih.gov/oma/manualchapters/acquisitions/26101-25-2/> has been updated to reflect these changes.

PLEASE NOTE:

- For questions on this chapter, contact the Office of Logistics and Acquisition Operations on 496-5711.
 - For information on the NIH Manual System, please call the Office of Management Assessment on 496-2832 or go to <http://www1.od.nih.gov/oma/manualchapters/>
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A. Purpose:

This Guide establishes policies, procedures and responsibilities governing the receipt, accountability, recordkeeping, management and survey of Government-owned personal property in order to ensure its control, care, use, and disposal.

B. Background:

General and special legislation, regulations and Executive Orders place on the Director, National Institutes of Health (NIH); ICD Directors; subordinate line officials, and heads of offices and laboratories the responsibility for establishing and maintaining an efficient personal property management program. To be effective and prevent losses, waste, hazards, unauthorized or improper use, and unwarranted accumulations of property, the property management program provides the following:

1. Effective planning and scheduling of requirements for all personal property to assure that supplies and equipment are available to serve operations while at the same time maintaining inventory levels at a minimum.

2. Assurances that:
 - a. Maximum use of personal property is obtained, and property is used for official purposes only.
 - b. Adequate inventory controls and accountability records are maintained.
 - c. Property is properly cared for, including preservation, preventive maintenance, handling and storage.
 - d. Property is made available to other NIH activities including research contractors and grantees, when such property is no longer required for present or future needs.
 - e. Newly acquired property is adequately inspected to assure proper quantities, acceptable conditions, and compliance with specifications and standards.
 - f. Property management reports, including accountability requirements, are submitted as required.

C. References:

The following statutory provisions establish requirements for agencies to maintain property accountability, establish internal controls and adequate inventory controls and to provide for proper recordkeeping in the management of personal property.

1. Section 202(b) of the Federal Property and Administrative Services Act of 1949, as amended (40 U.S.C. 483(b)) requires that each executive agency maintain adequate inventory controls and accountability systems for property under its control.
2. Title 31 of the U.S. Code (31 U.S.C. 3512) requires that each executive agency establish and maintain systems of accountability and internal controls designed to provide effective control over and accountability for all property for which it is responsible, including adequate monetary property accountability records.
3. Title 18 of the U.S. Code (18 U.S.C. 641) outlines penalties for embezzlement, theft, etc. of any property or thing of value of the United States, or of any Department or agency thereof.
4. Title 16 of the U.S. Code (16 U.S.C. 18f) establishes requirements for

the management and maintenance of items of museum properties.

5. Title 2 (Accounting) of the GAO Policy and Procedures Manual contains principles, standards and related requirements dealing with accounting for the acquisition and retirement of Government-owned property.
6. 41 CFR 101-43 -- Utilization of Personal Property
7. HHS Material Management Manual, 103-27 -- Inventory Management
8. HHS Material Management Manual, 103-43 -- Utilization of Excess
9. NIH Manual [1130](#), Delegations of Authority
10. HHS General Administration Manual, Chapter 1-90 - Clearance of Personnel for Separation or Transfer
11. Memorandum dated August 16, 1989, from Deputy Assistant Secretary for Management and Acquisition, DHHS, Subject: Property Accountability Criteria

D. Definitions:

The terms used in this issuance are defined as follows:

1. **Accountability:** An obligation imposed by law, administrative order, or regulation, upon officials of an agency, to render an accounting to another official for funds or property entrusted to him/her, whether agency owned, leased or acquired by loan from any source through the maintenance of records and submission of prescribed reports. Accountability also includes the responsibility for the custody, use, care, and safekeeping of property.
2. **Accountable Property Officer:** The Chief, Personal Property Branch, Division of Logistics, Office of Acquisitions, is the NIH Accountable Property Officer. This individual is responsible for the day-to-day management of the property system at NIH.
3. **Accountable Property:** Government-owned personal property that meets the DHHS accountable property criteria for which controls must be maintained.
4. **Acquisition:** To obtain ownership of property in any manner, including purchase, transfer, donation, manufacture, construction, condemnation, or production at Government-owned plants or facilities.

5. **Board of Survey:** A committee consisting of three to five officials and/or employees appointed to make inquiries into the circumstances of a shortage, loss, damage, destruction or cannibalization of property. The Board reports its findings and recommendations to the Determining Authority. For additional information see NIH Manual [26101-25-2-16](#).
6. **Cannibalization:** The removal of serviceable components from otherwise unserviceable Government property. Approval by the Chief, PPB, is required before Government property may be cannibalized.
7. **Capitalization:** The assignment of dollar values to property for the purposes of reflecting such values on proper accountability records and general ledger asset accounts.
8. **Custodial Area:** An area specifically defined by organizational or geographic limits to which personal property accountability is assigned to a designated Property Custodial Officer.
9. **Determining Authority:** A designated official responsible for making final determinations on Board of Survey recommendations. For additional information see NIH Manual [26101-25-2-16](#).
10. **Disposal:** The transfer and removal of property physically from its assigned location and from the official records by sale, donation, transfer, condemnation and destruction, trade-in, or other means. All disposal actions are coordinated and approved by the Chief, Property Utilization Branch (PUB), NIH.
11. **Equipment:** An article of personal property which is complete in itself, of durable nature, with an expected service life of one year or more, that does not ordinarily lose its identity or become a component part of another article when put into use. Furniture is not included in this term.
12. **Excess Property:** Property that is no longer required, has been reported to GSA, and is available for transfer to other Federal departments and agencies. At NIH, property is declared excess by the Chief, PUB.
13. **Expendable Property:** Property which does not meet the definition for equipment, is of relatively low dollar value, is consumed in the performance of an agency function, or is incorporated into the end item. Also referred to as a "consumable item".
14. **General Ledger:** A fiscal record maintained at NIH by the Division of Financial Management, that reflects the dollar values of assets on hand. The general ledger is the primary record against which all other property

financial records are balanced.

15. **Inventory Adjustment:** Changes made to the official accountable property records when physical counts and records do not agree.
16. **Inventory, Contractor/Grantee:** Any property acquired by and in the possession of a grantee, contractor or subcontractor, including Government-furnished property, to which title is vested in the Government.
17. **Inventory (Noun):** Assets belonging to an organization. Also, a complete record of all personal property assigned to an organization, whether or not such property is in use. It includes nomenclature, serial and model numbers, decal number, location, acquisition cost and other descriptive information.
18. **Inventory (Verb):** The act of listing and physically counting items. The physical inventory includes the reconciliation of any differences in the physical counts and listings.
19. **Leased Personal Property:** Property acquired from a vendor for a specified period which the Government has the right to use but does not own. At the end of the lease period the property is surrendered to the vendor.
20. **Non-Expendable Property:** Categories of property which are carried as assets on property control records and the NIH General Ledger account.
21. **Off-Site:** Any location which does not fall under the definition of on-site.
22. **On-Site:** Any location where NIH is the owner of the real property or improvements thereto; or any location where NIH is signatory to the lease or has obtained a sublease through another Federal agency. The payment of costs associated with a contractor's or grant recipient's acquisition of real property through lease or purchase does not establish a location as on-site, regardless of whether or not title transfers to NIH under the contract or grant, unless the purpose of the contract is the acquisition of property. The physical location of NIH property or NIH personnel at an off-site location in no way converts that location to an on-site location for property management purposes.
23. **Personal Custody Property:** Property which is less than the current accountability criteria, but which must be accounted for in property records during its useful life. Included are items, regardless of cost, which are issued for the exclusive use of an employee or a unit and by

their very nature are considered sensitive and accountable. Included under this definition are all items of accountable property used by personnel while in travel status. Employees must sign for the receipt of this property and are personally responsible for it. Refer to Appendix I for the listing of personal custody property.

24. **Property Custodial Officer:** An employee, accountable to the IC Property Management Representative, who is responsible for the day-to-day custody, use, care, and safekeeping of property in a defined custodial area. These individuals are designated, in writing, by the IC Property Management Representative. The Property Custodial Officers report to the NIH Property Accountable/Management Officer and are responsible for reporting any changes to the records regarding acquisitions, transfers, disposal, etc., affecting property under his/her custody.
25. **Property Management:** The broad function which includes the management, coordination and administration of activities concerned with planning property requirements; the acquisition of property; the receipt, storage and distribution of property; the utilization, care and disposition of property; and property accountability controls.
26. **Property Management Officer:** The Director, OLM, is the NIH Property Management Officer. This individual is responsible for directing an effective personal property system, including: Property accountability, inventory, utilization and reutilization, declaration of excess property, and rehabilitation.
27. **Property Management Representative:** An official who is responsible for directing the personal property management program in an IC, and is accountable to the NIH Property Management Officer. At NIH this individual is the IC Executive Officer. The duties and responsibilities of the Property Management Representative may be redelegated.
28. **Report of Survey:** [Form HHS 342](#), Report of Survey, used to document the circumstances surrounding loss, damage or destruction of Government Owned property and property loaned to the Government. This form also documents the proceedings of the Board of Survey, their recommendations, the decision of the Determining Official, and at NIH initiates the removal of property from the property and financial records. For additional information , see NIH Manual [26101-25-2-16](#).
29. **Reutilization:** The identification, reporting and transfer of excess personal property among Federal agencies to fill current and future requirements in lieu of a new procurement.
30. **Trade-In (Exchange):** The action of providing to a vendor a like item

for a new item purchased and applying an agreed upon value for the like item toward the purchase price of a new item. Such actions require the approval of the Chief, Property Administration Branch (PAB), PMD.

31. **Scrap:** Personal property or material that has no value except for its basic material content.
32. **Surplus Property:** Any excess personal property for which there is no longer a need in the Federal Government. Such property is declared "surplus" by the General Services Administration (GSA).
33. **Utilization:** The degree to which property assigned to a custodial area is actually in use.
34. **Unrequired Property:** Property which is no longer required by an organization and is available for transfer for further utilization. At NIH "unrequired" property is held by the Property Utilization Branch (PUB), PMD, and is available for reissue to other NIH entities. If not reissued, it is declared "excess" by the Chief, PUB, and placed under GSA jurisdiction. "Excess" property not acquired by other Federal agencies is eventually declared "surplus" by GSA and donated to eligible organizations or sold to the public as Government surplus.

E. Responsibilities:

Appendix II reflects the NIH Property Management Organizational structure.

1. NIH Property Management Officer:

The Director, DL, AM, is the NIH Property Management Officer and shall:

- a. Oversee, review and direct an effective system for the accountability, utilization, maintenance, and disposal of personal property.
- b. Advise the PHS and DHHS on property management policies, systems and procedures in place or being proposed by the NIH. The NIH Property Management Officer participates in the development of PHS property management policies, systems and procedures.
- c. Administer the NIH personal property management program, within the framework of the PHS and DHHS instructions.

- d. Review and evaluate personal property management activities, identify any weaknesses, and recommend and oversee corrective measures.

2. NIH Property Accountability Officer:

The Director, Property Management Division, OLM, is the NIH Property Accountability Officer and shall:

- a. Participate as required in the Boards of Survey process. For additional information see NIH Manual [26101-25-2-16](#).
- b. Provide leadership and guidance in the use, care, rehabilitation and disposal of property.
- c. Ensure that property accountability records are verified and reconciled by periodic property inventories.
- d. Direct the preparation of documents reflecting acquisition, transfers and disposal, and require receipt of all such transactions.
- e. Certify inventory reports and other property status reports.
- f. Coordinate the flow of documents or reports within the NIH, PHS and DHHS.
- g. Investigate matters which require Board of Survey action.
- h. Oversee a property utilization and disposal program appropriate to the needs of NIH.
- i. Remain accountable for all personal property throughout the NIH until relieved by formal transfer of accountability or relieved by other official act.

3. Property Management Representative:

Each ICD Property Management Representative shall act under the general staff direction of the Property Management Officer, NIH. The

Property Management Representative shall be responsible for directing the personal property management program within an ICD. The Property Management Representative shall:

- a. Advise the organization on administrative actions, directives or instructions regarding management of personal property.
- b. Be accountable for all of the organization's accountable property.
- c. Designate and approve in writing the appointment of Property Custodial Officers who will be responsible within designated areas to the ICD Property Management Representative.
- d. Coordinate property management activities with the Chief, PPB.
- e. Remain accountable for all property in the organization until relieved by formal transfer of accountability.
- f. Direct Property Custodial Officers in conducting and reconciling annual and special inventories, and furnish the Chief, PPB, with reports of completed inventories.

4. Property Custodial Officers shall:

- a. Be directly responsible to the ICD Property Management Representative on all property management matters.
- b. Be familiar with and advise staff on property directives, inventory procedures, and other related property matters. Report to the Property Management Representative all inventory shortages or overages and any changes affecting assigned property.
- c. Be responsible for the care, preservation, and use of property entrusted to his/her area.
- d. Prepare and process the required documents covering the acquisition. transfer. clearance. loan.

etc. of property, including obtaining receipt signatures for personal custody property.

e. Identify and affix an NIH decal to all accountable property items delivered directly from vendors to ordering offices, items received at field stations, fabricated equipment and contractor-installed property for responsible custodial area.

f. Encourage, to the fullest extent possible, use of unrequired or excess property instead of new acquisitions. Survey storage areas periodically and consult with the Chief, PUS, PPB, on transfer of unrequired property.

g. Conduct and reconcile annual and special inventories and furnish reports of completed inventories to the ICD Property Management Representative and Chief, PPB.

5. All NIH Employees:

Responsibility for the care and protection of Government property is an obligation inherent in every position occupied by an NIH employee and required by DHHS regulations in 45 CFR 73.735. More specifically, an employee shall:

a. Not use, or permit any other person to use, Government property for any purpose not authorized by law, except in cases of actual emergencies threatening the loss of life or property.

b. Not appropriate for personal use any article of property, including property which has been ordered to be abandoned, destroyed or is in scrap condition.

c. Immediately notify NIH Police, or the appropriate security organization, of Government property which has been stolen. Notify ICD Property Custodial Officer of Government property which has been stolen, lost, destroyed or damaged.

d. Not remove property from a building unless

removal is authorized by the ICD Property Custodial Officer using a Property Pass, [NIH Form 368](#).

e. Return all property, or otherwise render an accounting of all personal property, and other items for which he/she is personally responsible and accountable upon permanently leaving the control of an accountable custodial area. Refer to HHS GAM Chapter 1-90 (as cited on page 2) for Clearance of Personnel for Separation or Transfer.

f. Decontaminate, empty, clean and make safe all property he/she uses or has control of prior to transfer or movement.

F. Redlegation of ICD Property Management Representative Authorities:

After notification from the ICD, the NIH Accountable Property Officer shall designate the ICD Property Management Representative (PMR) in writing and the PMR shall note acceptance of PMR responsibilities by signing a copy of the designation and returning to the NIH Accountable Property Officer (see Appendix III). Designation of a new PMR shall be made promptly when it is necessary because of a change in the employment status of the present Property Management Representative (e.g., transfer, separation, retirement).

G. Designation of Property Custodial Officers:

Property Custodial Officers shall be designated by the ICD Property Management Representative. The designation of the Property Custodial Officer shall be made in writing, and a copy submitted to the ICD Property Management Representative with a signature showing employee acceptance. (See Appendix IV). The ICD Property Management Representative is responsible for informing the Chief, PPB, in writing, of any changes in Property Custodial Officers.

H. Property Management Training Requirements:

1. It is the policy of the NIH that personnel engaged in the property management process receive prescribed property management training. Specific training requirements are outlined in Appendix V. After successful completion of the required courses, employees will receive Property Management Certification.
2. Property management authority is delegated to named individuals, not to positions. Newly appointed property management officials who have not had the opportunity to receive proper training certification prior to

beginning their duties may obtain interim authority for one year.

I. Personal Property Management Committee (PPMC):

The Personal Property Management Committee (PPMC) is established to provide effective communications by involving representatives from the NIH property community. The PPMC serves in an advisory capacity to the Director, DL, AM, on all aspects of property management, including policies and procedures. Membership of the PPMC shall consist of the Director, DL; Chief, PPB; and the ICD Property Management Representatives.

Each member shall designate an alternate who shall attend the PPMC meeting when the member cannot attend. Regular committee meetings shall be held at a time designated by the Chairperson each month. In addition to regular meetings, the PPMC may hold planning seminars, training sessions, and/or conferences for the purpose of promoting better communications and working relationships.

J. Capitalization of Personal Property:

All non-expendable NIH-owned personal property meeting established accountability criteria is regarded as an asset and is reflected in the NIH's central property accountability and control records, maintained by the PAS, PPB, DL, AM.

Personal property will be capitalized, however, if it meets the following criteria:

1. The item (a) has a unit acquisition cost of \$25,000 or more (including accessories); (b) is complete in itself; (c) does not lose its identity or become a component part of another article when put into use; and (d) is of a durable nature with an expected life of one year or more.
2. The item is a durable end-product of expendable or non-expendable personal property items which have been merged, assembled, joined, or otherwise manufactured to form a single unit or system with a combined acquisition cost of \$25,000 or more.

Capitalized equipment is valued at the net acquisition cost if readily determinable; otherwise, at the estimated acquisition cost. Property acquired at no cost is capitalized at the normal acquisition cost to the Government (estimated if not known) of a similar item. Items acquired on a trade-in basis are capitalized at gross acquisition price; that is, no deductions shall be made for the trade-in allowance on the item replaced. Commercial, trade, and volume discounts are deducted from the total price in arriving at the net cost to be recorded.

Where the cost of an article is Freight on Board destination, the delivered cost is

used. If the cost is FOB point of origin with transportation charges to be paid by the Government, the cost at the point of origin is used and transportation cost to the Government is not capitalized.

In those instances where the cost of the article includes installation charges, such charges are capitalized. Cost to relocate or to reinstall at some later date is charged to operating expenses.

NIH-manufactured articles are capitalized in the same manner as similar articles obtained from commercial or other sources.

At NIH, activities financed from regular appropriations do not depreciate property on their records. Only when activities are financed from a revolving fund or on a working capital basis is non-expendable property depreciated, and the depreciation considered as a current operating cost.

The total dollar acquisition value of any item of capitalized property which is retired from service, donated, sold, exchanged, or otherwise disposed of by the PMD is deleted from the accountability records and the general ledger account.

K. Ownership of Property:

Title to all NIH-owned property is vested in the Federal Government. The NIH is accountable and responsible for property which it acquires by purchase from its appropriations, gift funds (see [NIH Manual Issuance 1135](#), Gift Administration), by transfer, by donation or otherwise, until the property is disposed of in an authorized manner, regardless of whether or not such property is in NIH's immediate custody.

1. Interagency and Intra-Agency Agreements

NIH does not acquire title to U.S. Government property that it receives for use under interagency or intra-agency agreements from other organizations unless so stipulated in the agreement. In such cases, the agreement becomes the acquisition document for proof of ownership.

2. Cooperative Agreements

The cooperative agreement shall list each item of NIH non-expendable property assigned to the project, and shall provide custodial responsibilities by the organization having the use and control of the property, and for the disposition of the property when it has served its purposes or the project terminates. In no case shall disposition be substantially later than the completion date of the project.

Each agreement providing for the purchase of property with NIH funds shall specify whether acquired property is wholly-owned by the Federal Government or whether the Federal Government has a partial interest, as in the case of property acquired by pooled funds. In the first instance, there shall be a written agreement which provides specifically for the disposition of property when it has served the purposes of the project, and in no case later than upon completion of the project. In the second instance, a written agreement shall specify the degree of Federal ownership and provide appropriate provisions for disposition of equities through adjustment of funds or a disposition of specific property equal to the residual interests of the Federal Government at the completion of the project.

A copy of all cooperative agreements which include NIH owned non-expendable property must be submitted to the Chief, PAS, PPB, DL, AM. Accountability of all Government-owned property is required in the accountability system until disposition of such property occurs.

3. Research and Development Contracts

Contracts for research, development, and technical services which include property furnished by NIH and property acquired under the contract must state that the contractor, who is reimbursed by NIH, will be accountable and responsible for the custody, care, and maintenance of such property. The contractor must maintain adequate property control records and identify all NIH-owned property. Upon completion of the contract, or upon termination of the need for the property in the performance of a contract, the Contracting Officer, with the concurrence of the Chief, PAS, PPB, DL, AM, shall instruct the contractor regarding disposition of the NIH property.

A copy of all research and development contracts which include property provisions must be submitted to the Chief, PAS, PPB, DL, AM. Accountability of all Government-owned property is required until disposition of such property occurs.

4. Small Business Innovation Research (SBIR) Grants and Contracts

Title for Government-furnished or funded equipment shall vest in the Federal Government during the course of the SBIR funding agreement, but may be transferred to the awardee organization upon conclusion of the SBIR project, if it is found to be more cost effective to do so than to recover the equipment (reference Public Law 97-219). A written

determination and authorization by the appropriate Grants Management or Contracting Officer is required for the transfer of title to Government property to an SBIR awardee.

5. Grants To For-Profit Organizations

Title to equipment acquired by a for-profit recipient under a financial assistance award shall vest upon acquisition in the Federal Government. The management, control and disposition of property in the hands of grantees will be governed by the rules applicable to contractors which are set forth in 48 CFR 345.

L. Property Records:

NIH uses an on-line system to account for accountable property. Access to the system is through the NIH Administrative Data Base. ICDs are delegated the on-line responsibility for the day-to-day maintenance of their non-expendable property records. This includes transactions such as adding and transferring items in the ADB system. The PAS, PPB, maintains the official file of all supporting documentation affecting the general ledger account and has the overall responsibility for review and approval of ICD transactions.

M. Physical Inventory:

A Physical inventory is a periodic physical count of property that is actually on hand and the comparison of those counts with the applicable property records. Physical inventories of accountable property, items that require special control, or are determined to be subject to unusual rates of loss, theft, or misuse, (i.e., sensitive items) are to be done annually. Refer to Appendix VI for physical inventory criteria.

Refer to Appendix I for a listing of Government property to be classified as sensitive equipment or personal custody property regardless of dollar value.

N. Identification of Property:

Regulations require that all Government property, meeting accountability criteria (including those that bear a manufacturer's serial number), be individually identified with an NIH decal. **Property identification decals shall not be removed, defaced, obliterated, or changed.** If the number is damaged or defaced, the Property Custodial Officer shall notify the Property Management Representative and request a new decal and adjustment of the property records.

When accountable property is received, the individual receiving must report it to the Property Custodial Officer. The Property Custodial Officer is responsible for ensuring that the decal is affixed and that the information is entered into the

automated property data base within five working days.

The property decal shall not be placed on the back or sides of the equipment, where it cannot be seen without moving the item, but shall be readily visible. The area to be decaled shall be cleaned with alcohol. The decal shall be attached on a permanent part of the item, on the front right hand side preferably, and if this is not possible, in a location which will not affect the operation of the equipment but which will be easily visible without disturbing the equipment. Decals should be placed, if possible, on a smooth, rather than rough or crinkled surface of the equipment.

O. Off Site Use of Government Owned Property by NIH Employees:

This procedure is accomplished with the use of the NIH Property Pass and a hand receipt for off-site use of the NIH Property Pass and a hand receipt for off-site NIH employee property use. Use the PMIS on-line property pass for accountable property and Form NIH 368, Property Pass, for non accountable property. Hand receipts available for use are the on-line Record of Personal Custody Items; Form NIH-2066, Record of Personal Appeal Items; and [Form HHS-439](#), Personal Custody Property Record/Hand Receipt. All property passes must be approved by at least the user's supervisor. Issue property passes for a set period. Supervisor's approval of employee property passes certifies:

1. The off-site use of property is necessary.
2. The property will be used exclusively for the performance of NIH work.
3. All requisite approvals have been obtained for property to be used in research, including scientific, ethical and legal committees.
4. The employee has been instructed as to the appropriate use of property, term of the pass, liability for the property and ownership of the property.
5. The period of the off-site use is appropriate for the work to be performed.
6. The users are responsible for:
 - a. Obtaining advance written approval for use of NIH property at any off-site location.
 - b. Safe and appropriate use, housing, and prompt return of the property when no longer required for its approved use.
 - c. Returning the property for required maintenance or repair. NIH will bear the cost of repair or maintenance due to normal

use.

P. Lost, Damaged, Destroyed, or Stolen Property: For additional information see NIH Manual [26101-25-2-16](#).

Q. NIH Property Loans:

1. General Information applicable to all loans.

a. All loan forms may be found on line at:

<http://forms.cit.nih.gov/> .

b. NIH ICs may loan NIH personal property (except motor vehicles) when determined to be in the best interest of the government for a period Not To Exceed (NTE) one year.

c. An official at least one level higher than the official proposing the loan or specifically authorized under laws, rulings, or regulations must approve the justification and must certify that the proposed use of the property has been reviewed and approved by any and all required legal, ethical and/or scientific review panels.

d. Prior written approval of the NIH Property Management Officer (PMO). **Property may not be removed prior to approval of the PMO.**

e. Property must be returned upon expiration of the loan.

f. Loan renewals are not automatic. Loan renewals must be submitted to the PMO, at least one month prior to the expiration date of the current loan to avoid the need to return the property.

g. If an NIH or HHS requirement for the property has been identified, the property must be used to fulfill that requirement before a loan is made to a non-federal organization or individual.

h. Federal Acquisition Regulations limit the property that may be provided to contractors. Contracting Officers are required to review, approve and document the provision of property to contractors, (FAR Part 45 and associated clauses). The appropriate provision of property to holders of grants and cooperative agreements is discussed in OMB Circular A-110 and Loans will not be made to avoid the initiation of or modification of a contract. grant or cooperative agreement. when such a

vehicle is otherwise appropriate.

2. Loans from NIH to Non-Government Individuals, Organizations or Institutions:

When it has been determined the loan would be beneficial to the Government, the loaning organization must complete [Form NIH 2489-2](#), Record of Personal Property Loan To Non-Federal Government Organizations or Individuals, and submit for prior approval. The **loan must meet the following conditions** set forth in the HHS Logistics Management Manual (LMM), Subchapter E, 103-27.5502-1 as follows:

- a. The property is not currently required by another NIH organization, and its absence and use would not be used to justify new procurement of a similar article of property or acquiring a similar item from excess.
- b. The property is not excess. Excess property will be made available for use by other Federal agencies.
- c. The permitted use of the property will not cause the article to be destroyed or damaged.
- d. The agreement is subject to termination by the Government at any time at the discretion of the NIH authorizing official.
- e. The loan is for a specified time period, NTE one year.
- f. The approving official has determined the borrower to be in compliance with Title VI of the Civil Rights Act of 1964 (42 USC 200d, et seq.) by virtue of participation in other programs, or through an assurance from the borrower.

3. NIH Form 2489-2, Record of Personal Property Loan To Non-Federal Government Organizations or Individuals

Instructions for completing NIH Form 2489-2, are shown on the reverse side of the form. In addition to the instructions, the loaning organization will assure that the loan document contains information set forth in the HHS, LMM, Subchapter E, 103-27.5502-1 as follows:

- a. Term of the loan (NTE one year).
- b. The intended use of the item(s) and purpose (Justification).

- c. The stipulation of any reimbursement or its absence.
- d. The loan criteria stated in Q1 & Q2 above have been met.

4. The I/C Property Management Representative will review the NIH Form 2489-2, for completeness, the justification for adequacy, and submit to the Property Management Officer (PMO). Upon approval, arrange property movement to the loan recipient. **Do not release property for loan until PMO approval is received.**

5. Label each piece of loaned property with a tag showing the item is:

- a. "Borrowed Property";
- b. The name and address and telephone number of owning I/C;
- c. The loan number, assigned by the Property Management Division; and
- d. The time period of the loan (NTE one year).

6. Loans to Federal Organizations or Federal (Other than NIH) Individuals: Refer to [NIH Manual Issuance 1165](#), "Interagency and Intra-Agency Agreements" when making loans to other agencies. The property lending procedures are the same, except use [NIH Form 2489-3](#), Record of Personal Property Loan to Federal Organizations or Individuals.

7. Accountability and Control of Loaned Equipment: Property on a loan shall remain in the subsidiary records and general ledger accounts of the activity making the loan. The PMR will establish a memorandum account to reflect and contain:

- a. An approved Personal Property Loan Record signed and dated by the borrower.
- b. An inventory of the property received, signed and dated by the borrower indicating receipt of property.
- c. A copy of the agreement with the borrower.
- d. Period of the loan (NTE one year).

8. Loans of HHS Personal Property During Disaster as outlined in the LLM Subchapter E, 103-27.5502-4.

- a. The Disaster Relief Act of 1974 (P.L. 94-288) authorized

Federal agencies on direction of the President to provide personal property and other resources to state and local governments during any major disaster or emergency.

b. HHS organizations will cooperate fully when a request is received for available personal property from the Executive Office of the President; the Federal Emergency Management Administration (FEMA); Department of Housing and Urban Development; a Governor or his/her authorized representative; or any HHS-counterpart State agency head or his/her authorized representative. Such property may be loaned under terms and conditions as promulgated by FEMA in execution of the President's declaration of a major disaster or emergency. Property accountability officers will maintain proper and accurate records of loaned personal property. After the circumstances necessitating the loan have past, property will be returned or disposal action will be taken in accordance with LMM 103-43 or 103-44.

9.Accountability

a. Accountability for property loaned to another internal organization or to other government agencies will remain with the accountable area authorizing the loan.

b. The PAO for the activity using borrowed property, shall be responsible for maintaining a record of each item. The record shall include as a minimum a signed loaned agreement and HHS 557.

10. Loans to NIH from Non-Government Activities:

This includes property left in the possession of the NIH for demonstration purposes, etc. In the event a loan of this type is considered to be in the best interest of the Government, [NIH Form 2179](#), Agreement for the Loan of Property To NIH, must be completed and signed by the lender, the borrower, and the IC Property Representative. The form is to be submitted to the Chief, PAB, for approval, prior to acceptance of property.

R. Utilization and Disposal of Property:

It is the policy of the Government to utilize all unrequired and excess property to the maximum extent possible. Excess property is the first source of supply. Unrequired property should be considered to meet possible requirements elsewhere in the organization, or to be used as a trade-in on a new acquisition. NIH staff should contact the PUB. PMD. either by telephone (496-4247) or in

person.

All organizational units shall review property under their control to determine that which is unneeded. Unrequired property shall be promptly transferred to the PUB, PMD, as outlined in Section S. below.

1. Unserviceable Property:

Property that is unserviceable shall be transferred to the PUS, PMD, using [NIH Form 649](#), Report of Property Transfer. The Property Custodial Officer shall list such property on the NIH Form 649, which is accessed through the automated NIH Administrative Data Base, Property Management Information System Module. The form shall be transmitted on-line to the PUS, PMD, after assuring that all clearances are obtained prior to transmittal. In addition, the Property Custodial Officer is responsible for attaching an [NIH Form 2683](#), Certification that Equipment is Free From Hazards, to each item medical/scientific equipment item. The PUS, PPB, will arrange for pick-up of the items by the Transportation Branch (TB), DL. TB personnel will not pick up items that are not tagged.

2. Unrequired Property:

All unrequired usable property that has been transferred to the PUS, PPB, is placed on display in Building 13, Room 2E65 for at least 30 days usually to permit inspection and reissue to NIH activities. Reissue to NIH organizations is accomplished through Form NIH-649, Report of Property Transfer, from the PUS, PPB, to the gaining custodial area through the on-line Administrative Data Base, Property Management System.

A listing of all unrequired property at NIH is available on-line through the NIH Administrative Data Base, Property Management System. Property not reutilized by NIH activities within the thirty day screening period will be reported to the GSA for screening by other Federal, State and other eligible agencies. Once property has been reported to GSA, it can only be reissued to NIH activities with the written authorization of GSA.

3. Trade-In (Exchange) of Government-Owned Property:

Requests for trade-in are to be submitted to the Chief, PAS, PPB. In addition to the description and data for the new item to be purchased, the following information concerning the item to be traded-in is required:

a. Dollar Value Offered By Vendor For Trade-In:

\$

b. Vendor's Name, Address, Telephone Number:

c. Description (Including Federal Supply Classification Group Number, serial number, model number, NIH decal number, and any other identifying information)

d. Condition:

e. Date Acquired:

f. Reason for Replacement:

g. Available for Inspection (Location: Building, Room Number)

h. Date Available for Release:

i. Certification: (To be signed by cognizant Administrative Officer) "The item of property to be traded-in is deemed similar to the item to be acquired and is eligible to be traded in accordance with the provisions of the Federal Property Management Regulations and the DHHS Material Management Manual. The item acquired will be used in the performance of all the tasks or operations in which the item replaced would be used and any proceeds accruing from the exchange of item replaced will be applied against the acquisition cost of the replacement item."

NIH Form 1872, Report of Action on Disposal of Replacement Property, will be prepared by the PPB and the package will be returned to the requesting organization for processing through the procurement system.

4. Donations:

a. Domestic

NIH does NOT have the authority to make gifts or donations of unrequired supplies or property to

domestic schools, individuals, charities, communities, states, etc. This authority rests solely with the General Services Administration.

b. Foreign (Under the PHS Act)

When it has been determined that the donation of property to an organization, institution, or individual in a participating foreign country would be beneficial to the United States Government and the NIH mission, NIH Form XXXX, (form number to be determined) Personal Property Foreign Donation Record, must be completed by the donating NIH organization and submitted for prior approval with the following:

(1) An explanation specifying the benefit or useful purpose to be derived by the United States Government and the NIH mission;

(2) Clearance by the Chief, Shipping and Receiving Branch, DL, indicating that the property has been approved by the Department of Commerce for exportation, regardless of who is paying for the shipment.

The ICD Property Management Representative will review the request for completeness and the justification for adequacy, and will submit the NIH-XXXX, (form number to be determined) Personal Property Foreign Donation Record, to the Chief, PPB, through the Chief, Shipping and Receiving Branch, for clearance. The Chief, PPB, will review the documentation and contact the Department of State to obtain clearance to import the property into the foreign country. The PPB will obtain final approval from the appropriate NIH official. When this approval is received, arrangements can be made to have the property shipped to the recipient. Property will not be released for donation until approval is received.

5. GSA Sales

The GSA conducts sales of NIH property or other surplus Government property. Such property is offered for sale by auction, and NIH employees may submit competitive bids; however, no purchase of property may be made either directly or indirectly by an employee who was in any way connected with its condemnation, declaration as surplus, or sale.

S. Property Transfers: For additional information see NIH Manual [26101-25-2-9](#).

T. Construction, Conversion, or Alteration of Property:

1. Construction or Fabrication of Property:

Accountable personal property that is fabricated or manufactured by an NIH shop facility, laboratory, or other NIH organization, is to be reported by the Property Custodial Officer to the PPB within seven working days from receipt. The report shall indicate the cost of such items, including material, labor and overhead and should identify the organizational unit to which the property is accountable. Items incorporated into buildings, in such a manner where removal will substantially destroy the identify of the item, are considered to be fixed property and do not have to be reported.

2. Property Furnished by Construction Contracts:

Accountable personal property which is installed as a part of a construction contract is to be reported to the Chief, PAS, PPB, by the Property Custodial Officer within seven working days from receipt. The report shall indicate the cost of such items, including material, labor and overhead and should identify the organizational unit to which the property is accountable.

3. Cannibalization of Property:

Requests for cannibalization are to be submitted to the Chief, PPB, and should contain all identifying information on the item, including the NIH decal number, if applicable. Prior, written approval, by the Chief, PPB, is required for the cannibalization of all non-expendable property. If approved, all remaining residual parts are to be transferred to the PUS, PPB, for disposition, using NIH Form 649, Report of Property Transfer.

U. Board of Survey: For additional information see NIH Manual [26101-25-2-16](#).

V. Clearance of Personnel for Separation or Transfer:

Regulations require that all personnel being separated from or transferred to another organization be cleared for a number of items, including personal property indebtedness, using [NIH Form 2737-2](#), Clearance of Personnel for Separation or Transfer. The cognizant IC Administrative Officer shall be responsible for initiating NIH Form 2737-2 immediately upon learning of the pending separation or transfer of an employee from the organization. The Property Management Representative, and other applicable clearing officers shall recover items charged to the employee, complete the applicable portions of the NIH Form 2737-2, and return the form and related documents to the originating Administrative Officer.

Personal property which is not recoverable shall be reported immediately on [HHS Form 342](#), Report of Survey, by the Property Management Representative to the respective Property Survey Board. (For additional information see NIH Manual [26101-25-2-16](#)), for Board of Survey action. The form shall give the name and title of the employee; a complete description, including the value and date of issue of each item; and complete information on why the property is not recoverable. The IC PMR, upon receipt of the HHS Form 342 that property is not recoverable, will determine the need to convene a Board of Survey to determine responsibility for the loss and personal liability, if any. On the basis of the Board of Survey findings, the supervisor, IC Personnel Officer, and IC Property Management Representative will be advised of appropriate action.

Supervisors are responsible for ensuring that issues of employee indebtedness to the Government are resolved and that actions taken are noted on the NIH Form 2737-2.

In cases where the IC Property Management Representative is separating or transferring, an IC Property Custodial Officer shall determine whether all property has been accounted for and complete the pertinent part of the clearance form. The Property Custodial Officer shall be notified in advance by the Administrative Officer so that the transfer of accountability can be accomplished in a timely manner.

W. Removal of Property for Repair/Maintenance:

Security procedures have been established to ensure the safeguarding of all Government assets. All property, regardless of its condition, is property of the United States Government. Government property is **NOT** available for personal use.

Government property requiring repair/maintenance shall be removed from NIH with a properly executed NIH Form 1884 Request for Shipment. Personnel releasing property to a contractor for repair purposes shall obtain a receipt for

said property from the contractor. Copies of shipping documents, receipts, return goods or return materials authorization must be retained by the PCO to document these transactions pending the return of the property.

X. Records Retention and Disposal:

All records (e-mail and non-e-mail) pertaining to this chapter must be retained and disposed of under the authority of [NIH Manual 1743](#), "Keeping and Destroying Records, Appendix 1, "NIH Records Control Schedule," Item 2600-A, "Procurement" and Item 2600-C, "Property and Supply Management."

NIH e-mail messages. NIH e-mail messages (messages, including attachments, that are created on NIH computer systems or transmitted over NIH networks) that are evidence of the activities of the agency or have informational value are considered Federal records. These records must be maintained in accordance with current NIH Records Management guidelines. Contact your IC Records Officer for additional information.

All e-mail messages are considered Government property, and, if requested for a legitimate Government purpose, must be provided to the requester. Employees' supervisors, NIH staff conducting official reviews or investigations, and the Office of Inspector General may request access to or copies of the e-mail messages. E-mail messages must also be provided to Congressional oversight committees if requested and are subject to Freedom of Information Act requests. Since most e-mail systems have back-up files that are retained for significant periods of time, e-mail messages and attachments are likely to be retrievable from a back-up file after they have been deleted from an individual's computer. The back-up files are subject to the same requests as the original messages.

Y. Management Controls:

The purpose of this manual issuance is to provide guidance to personnel engaged in property management functions and to establish the responsibilities for each employee regarding the management of Government property.

1. Office Responsible for Reviewing Management Controls Relative to this Chapter: Property Administration Branch, DPPS/OLAO/OA/OM/OD

2. Frequency of Review: On-going reviews will be conducted on a rotating basis among the Institutes and Centers. In addition, annual physical inventories of accountable property will be conducted.

3. Method of Review: Annual physical inventories, special inventories, coupled with reviews of property records, systems and practices are used to determine compliance with the requirements of this manual.

Informal reviews are conducted on a constant basis and consist of a review of selected transactions, background documentation and procedural compliance.

Additionally, formal reviews will be conducted among the various Institutes and Centers. These reviews will typically be scheduled so that all ICs are reviewed during a cycle. However, reviews may vary in frequency and scope and may be directed at specific circumstances or problem areas. ICs will be apprised, prior to the review, of the purpose, method and scope of the review. Issues identified by PAB will be referred to the ICs for comment and correction. Regulatory infractions will require IC response and corrective action. Recommendations will also be made when areas of improvement or best practices can be identified, but those areas do not result in a regulatory infraction.

In addition to the annual Physical Inventory, ICs must operate Property Survey Boards to resolve incidents of loss, damage or destruction to non-capital Government property within their areas of responsibility. If issues are identified that span more than a single IC, they are brought to the attention of the Personal Property Management Committee, which is responsible for addressing and resolving common property management concerns.

The Property Management Officer (PMO), OLAO, will be apprised of any difficulties in implementing policy. The PMO may provide additional instructions or requirements dependent upon the nature and severity of the problem.

A single, NIH-wide, Property Survey Board will be organized to make determinations on loss, damage or destruction of capital property items.

4. Review Reports are sent to: Director, Office of Administration, Deputy Director for Management and the cognizant IC Executive Officer.

Appendix 1. Sensitive and Personal Custody Equipment Property (Regardless of Item Cost):

Cellular Phones

Gamma Counters

Laboratory Balances

Liquid Scintillation Counters

Motor Vehicles (for road use only)

Personal Computers:

Central Processing Unit (CPU)

Monitors

Portables

Printers

Photographic Cameras and Lenses

Televisions

VCRs

Weapons (Including Tranquilizer Guns)

Appendix 2. NIH Property Management Organizational Structure:

PROPERTY MANAGEMENT OFFICER, NIH
(Director, Division of Logistics)

ACCOUNTABLE PROPERTY OFFICER, NIH
(Chief, Personal Property Branch)

PROPERTY MANAGEMENT REPRESENTATIVE, ICD
(Executive Officer, ICD)
(ICD Property Representative)

PROPERTY CUSTODIAL OFFICERS, ICD
(Sub-Custodians)

EMPLOYEES, ICD

Appendix 3. Samples - Redelelegation as Property Management Representative and Acceptance Agreement:

DATE :

TO : ICD Property Management Officer

FROM : NIH Property Management Officer

SUBJECT : Designation as Property Management Representative

Subject to your acceptance, you are hereby designated the Property Management Representative for the (ICD).

Upon acceptance, you have administrative responsibility to assist the NIH Accountable Property Officer by maintaining necessary records for all personal

property shown in your organization's property inventory account.

Please indicate your acceptance by signing, dating, and returning this memorandum to: Accountable Property Officer, Building 31 Room 2E65.

ACCEPTED: _____
Property Management Representative/Date

Appendix 4. Samples - Delegation as Property Custodial Officer and Sample Acceptance Agreement:

DATE :

TO :

FROM : Property Management Representative, ICD

SUBJECT : Designation as Property Custodial Officer

Subject to your acceptance, you are designated as the Property Custodial Officer for Custodial Area (s).

Please indicate your acceptance by signing, dating, and returning this memorandum to me.

ACCEPTED: _____
Property Custodial Officer/Date

Appendix IV, page 2 - Sample Property Custodial Officer Acceptance Agreement

DATE :

TO : Chief, PPB

FROM : Property Custodial Officer

SUBJECT : Acceptance as Property Custodial Officer

I hereby agree to accept all of the duties and responsibilities as Property Custodial Officer for Custodial Area . I also agree to accept the accountability for all personal property listed in the current inventory and those items thereafter

as assigned to me by designation dated .

ACCEPTED: _____

Property Custodial Officer/Date

Appendix 5. Property Management Training Certification:

1. NIH policy requires that all individuals with property management authority obtain Property Management Certification. Certification is contingent upon the successful completion of the following courses, or the equivalent:
 - a. Property Management Information System
 - b. Property Management for Custodial Officers
2. All training requirements shall be fulfilled within one year following the receipt of the interim Delegated Property Management Authority.
3. In an effort to provide continuing education to everyone in the property field, the Personal Property Branch will sponsor advanced property seminars on selected topics.
4. Space for training courses and seminars is limited. DHHS Forms 350 will be reviewed and priority attendance given to those individuals with interim Property Management Certification. Other individuals will be allowed to attend on a space available basis.

Appendix 6. Physical Inventory Requirements:

Removed 3/31/97.

Appendix 7. Responsibilities of Supervisors:

A. PURPOSE:

The purpose of this appendix is to define the role of supervisors (at the Section Chief or higher level) relative to accountability for personal property (equipment) in their immediate organizations over which they have physical control. It also details the responsibilities of supervisors who have subordinate supervisors. Supervisors are accountable for all equipment, including their own and that of their immediate staff except for equipment under the control of subordinate supervisors. Accountability for property shall not be delegated lower than the Section Chief or comparable level.

B. POLICY:

1. Responsibilities of Supervisors

(a) Acquisition and utilization of the minimum amount of equipment at the lowest cost necessary to fulfill the organization's mission; consideration of sources of excess equipment to satisfy program requirements; and the care, maintenance, accountability and security of assigned equipment.

(b) Understanding the requirements of the NIH property management program; reviewing equipment security; monitoring the management of their property through information feedback and routine reports; and taking corrective action where necessary.

(c) Protection of assigned equipment from loss, theft and damage. This includes avoiding and preventing improper actions, such as unauthorized loans, transfers, foreign donations, cannibalization of equipment (scrapping for parts), as well as removal of equipment without a properly executed Form NIH-368, Property Pass.

(d) Control of accountable equipment in their property area of responsibility. Names of supervisors will be placed in the PMIS by the responsible Property Custodial Officer (PCO) and each supervisor will be provided at least annually with a listing of all equipment in their areas by their cognizant PCO. The supervisor must review the list, annotate the list showing any discrepancies, such as missing equipment or the presence of equipment not listed, and sign and return the list to the PCO for correction of applicable records. Signing of this listing by the supervisor acknowledges responsibility for the management and control of all property within their area of responsibility. Copies of this signed listing should be maintained by the responsible supervisor and the PCO.

(e) Responsibility for providing their PCO all

relevant information affecting equipment in their program areas. This includes assuring that all equipment properly decaled prior to putting items into service. When equipment has been stolen, lost, or damaged, supervisors must immediately, upon discovery, notify the appropriate police organization, their PCO, and initiate the Form NIH-254, Report of Loss or Damage of Property. To reduce vulnerability to theft of valuable Government equipment, supervisors should have equipment cabled or anchored to the maximum extent practical. High-risk theft items include personal computers, printers, audio and video equipment, facsimile machines, laboratory balances, answering machines and typewriters.

2. Responsibilities of Supervisors When Subordinate Supervisors Leave

Supervisors should request a physical inventory of equipment and reconciliation of discrepancies prior to subordinate supervisors leaving their positions. This is necessary in order to relieve the departing supervisor of accountability for the property. Until the subordinate supervisory position is filled, the higher-level supervisor is responsible for the accountable equipment in the subordinate's organization.

See paper copy for Appendix VIII - Loan/Donation and Export of NIH Property to Foreign Countries

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